

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Shelby Eastern Schools (7285)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$622,303	\$604,245	\$567,357	\$554,449	-2.85%	-2.28%
Non - Certified Salaries	120	\$256,451	\$219,264	\$198,044	\$184,826	-7.86%	-6.67%
Group Health Insurance	222	\$155,898	\$176,049	\$156,488	\$128,106	-4.79%	-18.14%
Teacher Retirement Fund, After 7-1-95	216	\$51,320	\$56,469	\$58,504	\$58,216	3.20%	-0.49%
Social Security Certified	212	\$46,110	\$44,801	\$41,924	\$41,027	-2.88%	-2.14%
Public Employees Retirement Fund	214	\$25,566	\$23,634	\$22,296	\$21,551	-4.18%	-3.34%
Pupil Services	313	\$27,981	\$24,854	\$24,048	\$21,240	-6.66%	-11.67%
Licensed Employees	135	\$0	\$0	\$24,900	\$19,952	NA	-19.87%
Social Security Noncertified	211	\$18,413	\$15,738	\$16,136	\$15,010	-4.98%	-6.98%
Operational Supplies	611	\$12,291	\$9,620	\$11,002	\$9,196	-7.00%	-16.41%
Teacher Retirement Fund - Optional Contributions	218	\$8,639	\$7,975	\$8,132	\$8,679	0.12%	6.72%
Group Accident Insurance	223	\$2,546	\$2,663	\$2,561	\$2,658	1.08%	3.80%
Dues and Fees	810	\$2,192	\$0	\$677	\$1,660	-6.71%	145.24%
Group Life Insurance	221	\$1,607	\$1,724	\$1,552	\$1,490	-1.87%	-4.02%
Travel	580	\$1,369	\$212	\$622	\$654	-16.85%	5.17%
Instructional Programs Improvement Services	312	\$0	\$1,663	\$2,610	\$565	NA	-78.35%
Unemployment Insurance	230	\$0	\$7,208	\$0	\$0	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,292	\$1,937	\$306	\$0	-100.00%	-100.00%
Repairs and Maintenance Services	430	\$32,453	\$41,191	\$510	\$0	-100.00%	-100.00%
Student Instructional Support Total		\$1,270,430	\$1,239,247	\$1,137,669	\$1,069,279	-4.22%	-6.01%
Student Academic Achievement							
Certified Salaries	110	\$4,289,053	\$4,196,168	\$3,689,376	\$3,542,319	-4.67%	-3.99%
Group Health Insurance	222	\$746,231	\$902,591	\$840,916	\$780,800	1.14%	-7.15%
Non - Certified Salaries	120	\$315,618	\$292,836	\$276,997	\$290,628	-2.04%	4.92%
Social Security Certified	212	\$316,857	\$308,596	\$269,908	\$264,022	-4.46%	-2.18%
Teacher Retirement Fund, After 7-1-95	216	\$305,757	\$269,905	\$234,984	\$245,544	-5.34%	4.49%
Instruction Services	311	\$221,918	\$220,652	\$226,007	\$201,962	-2.33%	-10.64%
Stipends	131	\$0	\$2,800	\$13,800	\$73,806	NA	434.83%
Nonlicensed Employees	136	\$68,118	\$61,254	\$67,746	\$51,794	-6.62%	-23.55%
Teacher Retirement Fund - Optional Contributions	218	\$61,712	\$61,456	\$51,386	\$47,775	-6.20%	-7.03%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Shelby Eastern Schools (7285)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$74,135	\$50,173	\$47,769	\$41,439	-13.53%	-13.25%
Teacher Retirement Fund, Prior to 7-1-95	215	\$73,797	\$53,356	\$43,213	\$37,133	-15.78%	-14.07%
Social Security Noncertified	211	\$29,480	\$27,230	\$26,223	\$26,944	-2.22%	2.75%
Textbooks	630	\$105,965	\$73,035	\$65,940	\$19,687	-34.35%	-70.14%
Instructional Programs Improvement Services	312	\$16,750	\$20,414	\$23,522	\$15,416	-2.05%	-34.46%
Group Accident Insurance	223	\$13,144	\$13,819	\$12,065	\$12,225	-1.80%	1.32%
Content	747	\$0	\$6,000	\$0	\$9,932	NA	NA
Group Life Insurance	221	\$8,112	\$8,658	\$7,566	\$7,426	-2.19%	-1.86%
Pre-2008 Object Code - Temporary Salaries	130	\$35,189	\$34,485	\$31,310	\$7,230	-32.67%	-76.91%
Postage and Postage Machine Rental	532	\$7,948	\$6,449	\$2,834	\$5,014	-10.88%	76.92%
Travel	580	\$7,982	\$4,869	\$6,333	\$4,939	-11.31%	-22.02%
Other Professional and Technical Services	319	\$5,885	\$4,220	\$405	\$2,667	-17.95%	558.61%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$2,603	NA	NA
Public Employees Retirement Fund	214	\$42	\$0	\$0	\$1,900	159.92%	NA
Other Purchased Services	593	\$2,335	\$1,659	\$3,414	\$1,415	-11.77%	-58.54%
Repairs and Maintenance Services	430	\$552	\$999	\$784	\$1,048	17.40%	33.69%
Gasoline and Lubricants	613	\$634	\$147	\$948	\$382	-11.89%	-59.73%
Miscellaneous Objects	876 - 899	\$0	\$0	\$1,459	\$87	NA	-94.03%
Other Supplies and Materials	615, 660 - 689	\$850	\$21	\$84	\$0	-100.00%	-100.00%
Severance/Early Retirement Pay	213	\$0	\$15,800	\$0	\$0	NA	NA
Dues and Fees	810	\$0	\$1,907	\$1,819	\$0	NA	-100.00%
Periodicals	650	\$0	\$1,273	\$0	\$0	NA	NA
Equipment	730	\$0	\$5,772	\$0	\$0	NA	NA
Unemployment Insurance	230	\$1,489	\$0	\$0	\$0	-100.00%	NA
Rentals	440	\$986	\$0	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$944	\$0	\$0	\$0	-100.00%	NA
Student Academic Achievement Total		\$6,711,482	\$6,646,541	\$5,946,807	\$5,696,136	-4.02%	-4.22%
Overhead and Operational							
Non - Certified Salaries	120	\$749,371	\$670,881	\$687,256	\$750,275	0.03%	9.17%
Student Transportation Services	510	\$741,466	\$744,631	\$780,656	\$617,309	-4.48%	-20.92%
Food Purchases	614	\$347,797	\$267,228	\$291,858	\$280,032	-5.27%	-4.05%
Light and Power - Other Than Heating and Cooling	625	\$213,814	\$78,191	\$262,142	\$224,014	1.17%	-14.54%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Shelby Eastern Schools (7285)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Professional and Technical Services	319	\$128,758	\$117,327	\$143,146	\$175,505	8.05%	22.61%
Heating and Cooling for Buildings - Electricity	621	\$103,050	\$350,646	\$181,201	\$153,188	10.42%	-15.46%
Certified Salaries	110	\$95,387	\$136,615	\$105,769	\$110,000	3.63%	4.00%
Vehicles	731	\$0	\$0	\$112,368	\$105,555	NA	-6.06%
Cleaning Services	420	\$54,547	\$106,794	\$103,494	\$103,494	17.36%	0.00%
Heating and Cooling for Buildings - Gas	622	\$98,031	\$123,205	\$140,926	\$99,302	0.32%	-29.54%
Group Health Insurance	222	\$98,533	\$98,190	\$113,187	\$95,476	-0.78%	-15.65%
Operational Supplies	611	\$121,362	\$41,678	\$42,958	\$74,101	-11.60%	72.50%
Insurance	520	\$71,885	\$96,562	\$91,094	\$70,676	-0.42%	-22.41%
Social Security Noncertified	211	\$63,078	\$55,785	\$55,389	\$61,538	-0.62%	11.10%
Content	747	\$55,340	\$62,954	\$80,432	\$54,341	-0.45%	-32.44%
Repairs and Maintenance Services	430	\$70,970	\$73,822	\$62,104	\$48,796	-8.94%	-21.43%
Workers Compensation Insurance	225	\$48,964	\$57,352	\$65,474	\$45,630	-1.75%	-30.31%
Equipment	730	\$5,222	\$1,185	\$51,434	\$41,656	68.06%	-19.01%
Public Employees Retirement Fund	214	\$36,960	\$29,859	\$35,862	\$38,123	0.78%	6.31%
Pre-2008 Object Code - Temporary Salaries	130	\$67,042	\$46,837	\$31,130	\$37,129	-13.73%	19.27%
Construction Services	450	\$65,262	\$61,693	\$39,209	\$35,872	-13.90%	-8.51%
Water and Sewage	411	\$34,202	\$33,868	\$39,351	\$35,118	0.66%	-10.76%
Telephone	531	\$35,906	\$32,428	\$28,220	\$28,990	-5.21%	2.73%
Gasoline and Lubricants	613	\$36,871	\$33,027	\$27,337	\$23,366	-10.78%	-14.53%
Board Member Compensation	115	\$11,725	\$14,245	\$12,040	\$11,445	-0.60%	-4.94%
Dues and Fees	810	\$14,445	\$8,231	\$9,640	\$10,560	-7.53%	9.55%
Severance/Early Retirement Pay	213	\$64,750	\$244,479	\$24,750	\$10,000	-37.31%	-59.60%
Teacher Retirement Fund - Optional Contributions	218	\$9,144	\$3,080	\$6,795	\$9,738	1.59%	43.31%
Social Security Certified	212	\$9,693	\$9,717	\$9,826	\$9,015	-1.80%	-8.25%
Bank Service Charges	871	\$2,937	\$1,417	\$2,234	\$8,120	28.95%	263.49%
Board of Education Services	318	\$6,852	\$11,891	\$10,193	\$7,707	2.98%	-24.39%
Removal of Refuse and Garbage	412	\$6,327	\$6,327	\$6,327	\$6,845	1.99%	8.18%
Travel	580	\$2,638	\$4,968	\$6,047	\$5,682	21.14%	-6.03%
Data Processing Services	316	\$0	\$0	\$0	\$4,696	NA	NA
Connectivity	744	\$8,663	\$5,510	\$5,410	\$3,985	-17.64%	-26.34%
Unemployment Insurance	230	\$1,618	\$4,382	\$3,561	\$3,860	24.28%	8.40%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$3,173	\$3,307	NA	4.23%
Staff Services	314	\$2,643	\$3,074	\$6,135	\$2,560	-0.79%	-58.27%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Shelby Eastern Schools (7285)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Advertising	540	\$2,006	\$4,852	\$10,678	\$2,290	3.36%	-78.55%
Group Life Insurance	221	\$1,109	\$2,057	\$384	\$1,935	14.94%	403.81%
Group Accident Insurance	223	\$1,335	\$1,159	\$1,480	\$1,856	8.60%	25.44%
Postage and Postage Machine Rental	532	\$2,739	\$1,120	\$2,075	\$1,636	-12.09%	-21.17%
Overtime Salaries	140	\$634	\$261	\$404	\$1,436	22.71%	255.90%
Miscellaneous Objects	876 - 899	\$1,928	\$1,255	\$2,173	\$985	-15.46%	-54.68%
Official Bond Premiums	525	\$221	\$240	\$792	\$760	36.18%	-4.07%
Printing and Binding	550	\$812	\$221	\$1,342	\$604	-7.12%	-55.00%
Seldom or Non-Recurring Purchases	873	\$622	\$0	\$459	\$517	-4.49%	12.76%
Other Communication Services	533 - 539	\$0	\$0	\$0	\$30	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$0	\$10,801	\$0	\$14	NA	NA
Other Supplies and Materials	615, 660 - 689	\$23,973	\$26,497	\$40,270	\$0	-100.00%	-100.00%
Late Payments	872	\$0	\$1	\$0	\$0	NA	NA
Rentals	440	\$96	\$0	\$0	\$0	-100.00%	NA

Overhead and Operational Total \$3,520,724 \$3,686,543 \$3,738,185 \$3,419,071 -0.73% -8.54%

Non Operational

Redemption of Principal	831	\$1,485,000	\$1,580,000	\$1,675,000	\$1,780,000	4.63%	6.27%
Interest	832	\$1,157,112	\$1,100,050	\$1,043,651	\$980,353	-4.06%	-6.06%
Computer Hardware	741	\$5,183	\$0	\$0	\$475,617	209.51%	NA
Repairs and Maintenance Services	430	\$375,689	\$97,846	\$189,391	\$411,484	2.30%	117.27%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$335,666	NA	NA
Construction Services	450	\$0	\$0	\$940	\$115,554	NA	12192.96%
Nonlicensed Employees	136	\$88,876	\$88,982	\$88,394	\$109,012	5.24%	23.32%
Equipment	730	\$76,092	\$59,997	\$33,399	\$65,178	-3.80%	95.15%
Pre-2008 Object Code - Temporary Salaries	130	\$69,735	\$68,465	\$62,785	\$58,137	-4.45%	-7.40%
Rentals	440	\$61,564	\$48,821	\$46,599	\$46,726	-6.66%	0.27%
Telecommunications Equipment	745	\$0	\$0	\$0	\$46,083	NA	NA
Dues and Fees	810	\$0	\$0	\$0	\$36,000	NA	NA
Certified Salaries	110	\$0	\$0	\$0	\$22,218	NA	NA
Other Professional and Technical Services	319	\$14,118	\$19,150	\$10,030	\$20,392	9.63%	103.32%
Buildings	720	\$1,100	\$0	\$3,900	\$17,753	100.43%	355.21%
Content	747	\$8,647	\$2,657	\$3,437	\$12,364	9.35%	259.71%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Shelby Eastern Schools (7285)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Social Security Noncertified	211	\$7,196	\$7,040	\$6,997	\$8,473	4.17%	21.10%
Teacher Retirement Fund, After 7-1-95	216	\$6,766	\$5,007	\$5,367	\$6,456	-1.17%	20.29%
Social Security Certified	212	\$5,335	\$5,238	\$4,803	\$6,272	4.13%	30.59%
Operational Supplies	611	\$259	\$118	\$1,246	\$1,747	61.19%	40.28%
Non - Certified Salaries	120	\$5,190	\$2,155	\$3,066	\$1,745	-23.85%	-43.09%
Food Purchases	614	\$0	\$0	\$417	\$797	NA	91.17%
Teacher Retirement Fund, Prior to 7-1-95	215	\$696	\$497	\$327	\$261	-21.74%	-20.05%
Non Operational Total		\$3,368,557	\$3,086,022	\$3,179,747	\$4,558,288	7.85%	43.35%
Grand Total		\$14,871,193	\$14,658,353	\$14,002,407	\$14,742,774	-0.22%	5.29%